

Form **990**  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)  
The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047  
**2006**  
Open to Public Inspection

A For the 2006 calendar year, or tax year beginning **6/01/06**, and ending **5/31/07**

- B Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.

C Name of organization

**Kid's Wish Network, Inc.**

Number and street (or P.O. box if mail is not delivered to street address)

**4060 Louis Avenue**

Room/suite

City or town, state or country, and ZIP + 4

**Holiday**

**FL 34691**

D Employer identification number  
**31-1579097**

E Telephone number  
**727-937-3600**

F Accounting method ☐ Cash  
☒ Accrual ☐ Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: **Kidswishnetwork.com**

J Organization type

(check only one) ☒ 501(c) ( **3** ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **12,485,541**

H and are not applicable to section 527 organizations. I

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates **2**

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Group Exemption Number

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received			
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b	<b>12,485,255</b>	
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d		
e	Total (add lines 1a through 1d) (cash \$ <b>10,891,717</b> noncash \$ <b>1,593,538</b> )	1e	<b>12,485,255</b>	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	<b>286</b>	
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c		
7	Other investment income (describe: <b>See Stmt 1</b> )	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	
b	Less: cost or other basis and sales expenses	(B) Other	8b	<b>4,346</b>
c	Gain or (loss) (attach schedule)	8c	<b>-4,346</b>	
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d	<b>-4,346</b>	
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	<b>12,481,195</b>	
13	Program services (from line 44, column (B))	13	<b>7,377,440</b>	
14	Management and general (from line 44, column (C))	14	<b>408,796</b>	
15	Fundraising (from line 44, column (D))	15	<b>6,074,548</b>	
16	Payments to affiliates (attach schedule)	16		
17	Total expenses. Add lines 16 and 44, column (A)	17	<b>13,860,784</b>	
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	<b>-1,379,589</b>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	<b>5,722,053</b>	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	<b>4,342,464</b>	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.  
DAA

Form 990 (2006)

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b				
<b>23</b> Specific assistance to individuals (attach schedule) <b>Stmt 2</b>	23	3,340,992	3,340,992		
<b>24</b> Benefits paid to or for members (attach schedule)	24				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule) <b>See Statement 3</b>	25a	339,759	125,266	161,530	52,963
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	25b				
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	26	560,851	448,486	111,592	773
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	27				
<b>28</b> Employee benefits not included on lines 25a - 27	28				
<b>29</b> Payroll taxes	29				
<b>30</b> Professional fundraising fees	30	9,107,050	3,187,468		5,919,582
<b>31</b> Accounting fees	31	4,950		4,950	
<b>32</b> Legal fees	32	16,363			16,363
<b>33</b> Supplies	33	29,840	14,920	14,920	
<b>34</b> Telephone	34	22,224	15,556	6,668	
<b>35</b> Postage and shipping	35	27,551	27,551		
<b>36</b> Occupancy	36	116,688	17,503	36,173	63,012
<b>37</b> Equipment rental and maintenance	37	28,944	28,944		
<b>38</b> Printing and publications	38	5	5		
<b>39</b> Travel	39	2,298	1,149	1,149	
<b>40</b> Conferences, conventions, and meetings	40				
<b>41</b> Interest	41	35,238	35,238		
<b>42</b> Depreciation, depletion, etc. (attach schedule)	42	21,062	8,425		12,637
<b>43</b> Other expenses not covered above (itemize) <b>a See Statement 4</b>	43a	206,969	125,937	71,814	9,218
<b>b</b>	43b				
<b>c</b>	43c				
<b>d</b>	43d				
<b>e</b>	43e				
<b>f</b>	43f				
<b>g</b>	43g				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	13,860,784	7,377,440	408,796	6,074,548

Joint Costs. Check ☒ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☒ Yes ☐ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ 9,107,050, (ii) the amount allocated to Program services \$ 3,187,468(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ 5,919,582

**Part III Statement of Program Service Accomplishments (See the instructions.)**

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

► **See Statement 5**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

**a See Statement 6**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**2,210,632**

**b Family Services: Assist family participation in the last wishes of children and help to defray funeral costs of wish participants**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**2,000**

**c Call to Action: Soliciting assistance in identifying children who would be candidates for our program, as well as seeking the involvement of the public in the attainment of our mission.**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**5,162,807**

**d**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**e Other program services (attach schedule)**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**f Total of Program Service Expenses (should equal line 44, column (B), Program services)**

**7,375,439**

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**Part IV Balance Sheets (See the instructions.)****Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash-non-interest-bearing	302,317	45	491,416
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b		
		4,882	47c	
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b		
	52 Inventories for sale or use	5,551,346	52	4,029,468
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities		54a	
b Investments—other securities (attach schedule)		54b		
55a Investments—land, buildings, and equipment: basis	55a			
b Less accumulated depreciation (attach schedule)	55b			
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis	57a	210,067		
b Less accumulated depreciation (attach schedule)	57b	81,828		
58 Other assets, including program-related investments (describe ► <b>See Statement 8</b> )		53,716	58	53,805
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58		6,075,076	59	4,702,928
<b>Liabilities</b>	60 Accounts payable and accrued expenses	231,092	60	201,610
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)	121,931	64b	158,854
	65 Other liabilities (describe ► )		65	
66 <b>Total liabilities.</b> Add lines 60 through 65		353,023	66	360,464
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	5,709,264	67	4,330,435
	68 Temporarily restricted	12,789	68	12,029
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21))	5,722,053	73	4,342,464
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	6,075,076	74	4,702,928

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	12,481,195
b	Amounts included on line a but not on Part I, line 12		b	
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	12,481,195
d	Amounts included on Part I, line 12, but not on line a:		d	
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	12,481,195

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

a	Total expenses and losses per audited financial statements		a	13,860,784
b	Amounts included on line a but not Part I, line 17.		b	
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	13,860,784
d	Amounts included on Part I, line 17, but not on line a:		d	
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	13,860,784

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Mark Breiner	President	115,083	13,397	3,092
Barbara Askin	Secretary	61,378	7,366	2,494
Shelley Breiner	Treasurer	85,406	10,381	3,537
A Complete List Is	0	0	0	0
Attached To This Return	0	0	0	0

Yes	No
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Yes	No
-----	----

**Part VI Other Information (continued)**

		Yes	No
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<b>82a</b>	<b>X</b>
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
	<b>See Stmt 10</b> <b>82b</b> <b>8,715</b>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	<b>X</b>
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	<b>N/A</b>
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	<b>N/A</b>
<b>85</b>	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	<b>85a</b>	<b>N/A</b>
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	<b>N/A</b>
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	<b>N/A</b>
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	<b>N/A</b>
<b>86</b>	501(c)(7) Enter: a Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	
<b>87</b>	501(c)(12) orgs Enter: a Gross income from members or shareholders	<b>87a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88a</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	<b>88a</b>	<b>X</b>
<b>b</b>	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	<b>88b</b>	<b>X</b>
<b>89a</b>	501(c)(3) organizations. Enter. Amount of tax imposed on the organization during the year under section 4911 <b>0</b> ; section 4912 <b>0</b> ; section 4955 <b>0</b>		
<b>b</b>	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	<b>89b</b>	<b>X</b>
<b>c</b>	Enter. Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<b>0</b>
<b>d</b>	Enter. Amount of tax on line 89c, above, reimbursed by the organization		<b>0</b>
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<b>89e</b>	<b>X</b>
<b>f</b>	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<b>89f</b>	<b>X</b>
<b>g</b>	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>89g</b>	<b>X</b>
<b>90a</b>	List the states with which a copy of this return is filed <b>All States As Required</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	<b>90b</b>	<b>38</b>
<b>91a</b>	The books are in care of <b>The Organization</b> <b>4060 Louis Avenue</b> Located at <b>Holiday, FL</b>	Telephone no. <b>727-937-3600</b> ZIP + 4 <b>34691</b>	
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <b>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b>	<b>91b</b>	<b>X</b>

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

Yes

No

☒

If "Yes," enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					286
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-4,346
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	-4,060
105 Total (add line 104, columns (B), (D), and (E))					-4,060

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐

Yes

☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

☐

Yes

☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)



**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	<b>X</b>

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	<b>Totals</b>			

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	<b>X</b>

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	<b>Totals</b>			

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Type or print name and title

**MARK BREINER**

**10-15-2007**

**Paid  
Preparer's  
Use Only**

Preparer's  
signature

**James A. Jimenez, CPA**

Date

**10/14/07**

Check if  
self-  
employed ☐

Preparer's SSN or PTIN  
(See Gen. Instr. X)  
**P00164127**

Firm's name (or yours  
if self-employed),  
address, and ZIP + 4

**Guida & Jimenez, PA  
1302 W. Sligh Avenue A  
Tampa, FL 33604-5902**

EIN

**59-2188404**

Phone

**no 813-933-2336**

**SCHEDULE A**  
**(Form 990 or 990-EZ)****Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2006**Department of the Treasury  
Internal Revenue Service**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Kid's Wish Network, Inc.

Employer identification number

31-1579097

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Comp	(d) Contnb to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Charitable Resource Foundation 401 Camby Ct, Suite B Greenwood IN 46142	Fundraiser & Pr	2,162,612
Organization Development, Inc. 5311 Lake Worth Road Lake Worth FL 33463	Fundraiser & Pr	1,871,096
Insight Teleservices, Inc. 17117 West Nine Mile Rd, Suite 800 Southfield MI 48075	Fundraiser & Pr	1,185,657
Directele, Inc. 27301 Dequindre Ste 304 Madison Heights MI 48071	Fundraiser & Pr	1,112,501
National Mailing Centers 5114 Okeechobee Blvd. West Palm Beach FL 33417	Fundraiser & Pr	873,178
Total number of others receiving over \$50,000 for professional services ▶	5	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2006

**Part III Statements About Activities** (See page 2 of the instructions.)

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

**a** Sale, exchange, or leasing of property?

2a X

**b** Lending of money or other extension of credit?

2b X

**c** Furnishing of goods, services, or facilities?

2c X

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **See Part V-A, Form 990**

2d X

**e** Transfer of any part of its income or assets?

2e X

**3a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

**b** Did the organization have a section 403(b) annuity plan for its employees?

3b X

**c** Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c X

**d** Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

**4a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

4a X

**b** Did the organization make any taxable distributions under section 4966?

4b

**c** Did the organization make a distribution to a donor, donor advisor, or related person?

4c

**d** Enter the total number of donor advised funds owned at the end of the tax year ► \_\_\_\_\_

**e** Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► \_\_\_\_\_

**f** Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► \_\_\_\_\_

0

**g** Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► \_\_\_\_\_

0

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
- ☐ Type I      ☐ Type II      ☐ Type III-Functionally Integrated      ☐ Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> ►					

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28 )					
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22					
<b>24</b> Line 23 minus line 17					
<b>25</b> Enter 1% of line 23					

<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24	▶	<b>26a</b>	
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts		▶	<b>26b</b>	
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)		▶	<b>26c</b>	
<b>d</b> Add. Amounts from column (e) for lines:	18 _____ 19 _____ 22 _____ 26b _____	▶	<b>26d</b>	
<b>e</b> Public support (line 26c minus line 26d total)		▶	<b>26e</b>	
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶	<b>26f</b>	%

<b>27 Organizations described on line 12:</b>	<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:		<b>N/A</b>
	(2005) _____ (2004) _____ (2003) _____ (2002) _____		
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:		<b>N/A</b>	
	(2005) _____ (2004) _____ (2003) _____ (2002) _____		
<b>c</b> Add. Amounts from column (e) for lines:	15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶	<b>27c</b>
<b>d</b> Add. Line 27a total _____ and line 27b total _____		▶	<b>27d</b>
<b>e</b> Public support (line 27c total minus line 27d total)		▶	<b>27e</b>
<b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	▶ <b>27f</b> _____		
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))		▶	<b>27g</b> %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		▶	<b>27h</b> %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	N/A	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<b>29</b>		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<b>30</b>		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	<b>31</b>		
<b>32</b> Does the organization maintain the following			
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?	<b>32d</b>		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
<b>33</b> Does the organization discriminate by race in any way with respect to.			
<b>a</b> Students' rights or privileges?	<b>33a</b>		
<b>b</b> Admissions policies?	<b>33b</b>		
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>		
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>		
<b>e</b> Educational policies?	<b>33e</b>		
<b>f</b> Use of facilities?	<b>33f</b>		
<b>g</b> Athletic programs?	<b>33g</b>		
<b>h</b> Other extracurricular activities?	<b>33h</b>		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	<b>35</b>		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations												
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>													
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>													
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>													
<b>39</b> Other exempt purpose expenditures	<b>39</b>													
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>													
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table-														
<table border="0"> <tr> <td><b>If the amount on line 40 is-</b></td> <td><b>The lobbying nontaxable amount is-</b></td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	<b>If the amount on line 40 is-</b>	<b>The lobbying nontaxable amount is-</b>	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	<b>41</b>	
<b>If the amount on line 40 is-</b>	<b>The lobbying nontaxable amount is-</b>													
Not over \$500,000	20% of the amount on line 40													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>													
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>													
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>													

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount





**Read accompanying accountants' report and notes as an integral part of these financial statements**

Attachment to form 990

FYE 5/31/07

EIN 31-1579097

**Page 5, Part V-A**

Kids Wish Network, Inc. Board of Directors & Officers 2007

Mark Breiner  
4060 Louis Ave  
Holiday, Florida 34691

Shelley Breiner  
4060 Louis Ave  
Holiday, Florida 34691

Barbara Askin  
4060 Louis Ave  
Holiday, Florida 34691

Leonard Schuster  
4060 Louis Ave  
Holiday, Florida 34691

Daron Diecidue, M.D.  
4060 Louis Ave  
Holiday, Florida 34691

Les Aron  
4060 Louis Ave  
Holiday, Florida 34691

Ken Joyce  
4060 Louis Ave  
Holiday, Florida 34691

Scott Gray  
4060 Louis Ave  
Holiday, Florida 34691

Andrew Castillo  
4060 Louis Ave  
Holiday, Florida 34691

**Mortgages and Other Notes Payable**

Forms

**990 / 990-PF****2006**

For calendar year 2006, or tax year beginning

6/01/06, and ending

5/31/07

Name

Employer Identification Number

**Kid's Wish Network, Inc.****31-1579097****Form 990, Part IV, Line 64b - Additional Information**

Name of lender	Relationship to disqualified person
(1) <b>Notes Payable - GMAC Vehicles</b>	
(2) <b>Line of Credit Washington Mutual</b>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	<b>24,712</b>	<b>7,394</b>
(2)	<b>97,219</b>	<b>151,460</b>
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Totals</b>	<b>121,931</b>	<b>158,854</b>

**Federal Statements****Form 990 - General Footnote****Description**

Kids Wish Network, Inc.'s (KWN) mission is to create happiness and long-lasting memories for sick children. Operating nationally out of one facility located in Florida, the charity accomplishes its mission through several unique programs. KWN grants wishes to children suffering with life-threatening conditions, making certain that whether children wish to meet a celebrity, go to Disney World or receive a computer, their dreams will become a reality. Its unique "Holiday of Hope" program brings gifts and entertainment to children confined to hospitals across the country and these events have been heralded by participating hospitals as "A bright spot among a sea of darkness for these children." KWN also has a funeral assistance program to aid the families of "Wish Kids" at their most difficult time. Kids Wish Network's innovative programs positively impact the lives of thousands of children and their families throughout the United States each year. Joint efforts with professional Fund-raisers account for the majority of sick children referred for services.

Compensation of Employees: All employment related expenses are reflected in "leased employer costs." The company has no direct employees. All employees including officers and management are leased employees.

# Federal Statements

10/14/2007 11:15 AM

## Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
2003 Chevrolet Tahoe Purchase			4/10/03	10/25/06	\$	\$ 27,203	\$ 22,857	\$ -4,346
Total					\$ 0	\$ 27,203	\$ 22,857	\$ -4,346

**Federal Statements****Statement 2 - Form 990, Part II, Line 23 - Specific Assistance to Individuals**

<u>Description</u>	<u>Amount</u>
Wishes - Direct Expense	\$ 286,679
Program Expense	2,903,470
Funeral Expenses	2,000
Gift Boxes Expense	340
Pre-Paid Wish Expense	11,588
Wishes Database	125
HOH Expense	2,395
Hero Program	134,395
Total	<u>\$ 3,340,992</u>

## Federal Statements

10/14/2007 11:15 AM

### Statement 3 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
Expenses	\$	\$	\$
Compensation	125,266	161,530	52,963
Total	<u>\$ 125,266</u>	<u>\$ 161,530</u>	<u>\$ 52,963</u>

**Federal Statements****Statement 4 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt &amp; General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
Expenses				
Security	77		77	
Security Expense	77	77		
Auto & Truck Expense	18,806	9,403	9,403	
Leased Expense	10,668	5,334	5,334	
Advertising	2,314	2,314		
Meals	12,085	6,042	6,043	
Auto Expense - Resale	1,664		1,664	
Bank Charges	55,738	55,738		
Dues/Subscriptions	4,080	4,080		
Gifts	943	943		
Inventory Adjustment	7,408			7,408
Website Design Expense	2,500	2,500		
Insurance Expense	18,465	18,465		
Licenses & Taxes	3,583	3,583		
Database Management	4,647	4,647		
Utilities	18,103	5,431	10,862	1,810
Supplies - Marketing	14,732	7,366	7,366	
Merchant Sales Fees	14	14		
Consulting	31,065		31,065	
Total	\$ 206,969	\$ 125,937	\$ 71,814	\$ 9,218



## Federal Statements

### Statement 5 - Form 990, Part III - Organization's Primary Exempt Purpose

Kids Wish Network, Inc. is a nationally recognized charitable organization dedicated to infusing hope, creating happy memories, and improving the quality of life for children. Kids Wish Network, Inc. assists children and their families through several key programs.  
\*\*\*\*\*See Also General Footnote\*\*\*\*\*

### Statement 6 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

#### Description

Kids Wish Network's accomplishments included numerous programs that positively affected the lives of thousands of children and their families throughout the United States. The organization fulfilled the wishes of children suffering from life-threatening conditions. In addition, "Holiday of Hope" and "Gift Bank" events provided children confined to hospitals and their entire families an opportunity to enjoy a positive experience together and gave them a rare chance to create happy memories. Many of these children will not live to enjoy commonly celebrated holidays. The "Holiday of Hope Gift Bank" program placed toys at hospital emergency rooms and pediatric wards so that children could be distracted from the frightening situation at hand. Kids Wish Network's funeral assistance program helped families of "Wish Kids" at their most difficult time, the loss of a child.

## Federal Statements

### Statement 7 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Leasehold Improvement	\$ 77,542	\$	\$ 77,542	\$
Automobile	70,278		31,433	
Warehouse Equipment	15,813		16,008	
Computer Equipment	61,340		63,619	
Furniture & Equipment	10,215		10,215	
Office Equipment	11,250		11,250	
Accumulated Depreciation		83,623		81,828
Total	\$ 246,438	\$ 83,623	\$ 210,067	\$ 81,828

### Statement 8 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Employee Advances	\$ 1,083	\$
Deposits	22,250	22,250
Prepaid Expenses	18,795	4,569
Prepaid Wishes	11,588	19,900
Prepaid Insurance		7,086
Total	\$ 53,716	\$ 53,805

3907 Kid's Wish Network, Inc.

31-1579097

FYE: 5/31/2007

## Federal Statements

10/14/2007 11:15 AM

### Statement 9 - Form 990, Part V-A, Line 75b - Related Party Information

Related Party One	Related Party Two	Relationship
Mark Breiner President	Shelley Breiner Treasurer	Husband/Wife
Shelley Breiner Treasurer	Barbara Askin Secretary	Daughter/Mother
Mark Breiner President	Barbara Askin Secretary	Son in Law/Mother in Law

**Federal Statements****Statement 10 - Form 990, Part VI, Line 82b - Donated Services**

Description	Amount
Volunteer Service Hours	\$ 8,715
Total	\$ 8,715

Form **4562**  
Department of the Treasury  
Internal Revenue Service

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2006**Attachment  
Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**Kid's Wish Network, Inc.**

Identifying number

**31-1579097**

Business or activity to which this form relates

**Indirect Depreciation****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	<b>108,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	<b>430,000</b>
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>15,106</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B-Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C-Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property. Enter amount from line 28	21	<b>5,956</b>
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr.	22	<b>21,062</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2006)

DAA

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A-Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<b>24b</b> If "Yes," is the evidence written?				<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
<b>25</b> Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								<b>25</b>			
<b>26</b> Property used more than 50% in a qualified business use:											
<b>2003 Chevrolet Tahoe</b>	<b>4/10/03</b>	<b>70.03 %</b>	<b>38,845</b>	<b>27,203</b>	<b>5.0</b>	<b>S/L-</b>	<b>2,267</b>				
<b>2004 Chevy Blazer</b>	<b>12/17/03</b>	<b>70.00 %</b>	<b>26,349</b>	<b>18,444</b>	<b>5.0</b>	<b>S/L-</b>	<b>3,689</b>				
<b>27</b> Property used 50% or less in a qualified business use											
		%				S/L-					
		%				S/L-					
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								<b>28</b>		<b>5,956</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1										<b>29</b>	

**Section B-Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		<b>X</b>
<b>39</b> Do you treat all use of vehicles by employees as personal use?		<b>X</b>
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		<b>X</b>
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		<b>X</b>

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2006 tax year (see instructions)					
<b>43</b> Amortization of costs that began before your 2006 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>

**Forms 990 / 990-EZ Return Summary**For calendar year 2006, or tax year beginning **6/01/06**, and ending **5/31/07****31-1579097****Kid's Wish Network, Inc.****Net Asset / Fund Balance at Beginning of Year****5,722,053****Revenue**Contributions **12,485,255**

Program service revenue \_\_\_\_\_

Investment income **286**Capital gain / loss **-4,346**

Special events:

Gross revenue \_\_\_\_\_

Direct expenses \_\_\_\_\_

Net income \_\_\_\_\_

Other income \_\_\_\_\_

**Total revenue****12,481,195****Expenses**Program services **7,377,440**Management and general **408,796**Fundraising **6,074,548**

Payments to affiliates \_\_\_\_\_

**Total expenses****13,860,784****Excess / (deficit)****-1,379,589**

Other changes \_\_\_\_\_

**Net Asset / Fund Balance at End of Year****4,342,464****Reconciliation of Revenue**Total revenue per financial statements **12,481,195**

Less:

Unrealized gains \_\_\_\_\_

Donated services \_\_\_\_\_

Recoveries \_\_\_\_\_

Other \_\_\_\_\_

Plus

Investment expenses \_\_\_\_\_

Other \_\_\_\_\_

**Total revenue per return****12,481,195****Reconciliation of Expenses**Total expenses per financial statements **13,860,784**

Less:

Donated services \_\_\_\_\_

Prior year adjustments \_\_\_\_\_

Losses \_\_\_\_\_

Other \_\_\_\_\_

Plus

Investment expenses \_\_\_\_\_

Other \_\_\_\_\_

**Total expenses per return****13,860,784****Balance Sheet****Beginning****Ending****Differences**Assets **6,075,076****4,702,928**Liabilities **353,023****360,464**Net assets **5,722,053****4,342,464****-1,379,589****Miscellaneous Information**Return / extended due date **10/15/07**

Failure to file penalty \_\_\_\_\_